

The Haryana Municipal Entertainment Duty Act, 2019 Act 30 of 2019

Keyword(s): Entertainment Tax Officer, Municipality, Payment for Admission, Proprietor, Ticket

Amendment appended: 22 of 2020

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LEGISLATIVE SUPPLEMENT

CONTENTS

PART-I ACTS

THE HARYANA MUNICIPAL ENTERTAINMENT DUTY ACT, 2019 (HARYANA ACT NO. 30 OF 2019).

211-216

PAGES

PART-II ORDINANCES

NIL

PART-III DELEGATED LEGISLATION

NIL

PART-IV CORRECTION SLIPS, REPUBLICATIONS AND REPLACEMENTS

NIL

PART-I

HARYANA GOVERNMENT

LAW AND LEGISLATIVE DEPARTMENT

Notification

The 27th August, 2019

No. Leg. 31/2017.— The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 19th June, 2019 and is hereby published for general information:-

HARYANA ACT NO. 30 OF 2019

THE HARYANA MUNICIPAL ENTERTAINMENT DUTY ACT, 2019

AN

ACT

to provide for the levy of entertainment duty in respect of admission to public entertainments.

Be it enacted by the Legislature of the State of Haryana in the Seventieth Year of the Republic of India as follows:-

- 1. (1) This Act may be called the Haryana Municipal Entertainment Duty Act, 2019.
 - (2) It extends to the whole of the State of Haryana.
 - (3) It shall be deemed to have come into force with effect from the 1st July, 2017.
- 2. In this Act, unless the context otherwise requires,-
 - (a) "admission to an entertainment" means admission to any place where entertainment is being held or is to be held;
 - (b) "Commissioner" means the Commissioner of the Municipal Corporation;
 - (c) "Director" means the Director, Urban Local Bodies Department, Haryana;
 - (d) "Executive Officer" means the Executive Officer of the Municipal Council;
 - (e) "entertainment" includes any exhibition, performance, amusement, game, sport or race to which persons are ordinarily admitted on payment;
 - (f) "Entertainment Tax Officer" means the Zonal Tax Officer of the Municipal Corporation, Tax Superintendent of the Municipal Council or Secretary of the Municipal Committee, as the case may be, or any other person appointed as such, by the Government;
 - (g) "Government" means the Government of the State of Haryana in the administrative department;
 - (h) "municipality" means an institution of self government constituted under section 2A of the Haryana Municipal Act, 1973 (24 of 1973);
 - (i) "payment for admission" includes-
 - (i) any payment made by a person admitted to any part of a place of entertainment and in a case where such person is subsequently admitted to another part thereof for admission to which an additional payment is required, such additional payment, whether actually made or not;
 - (ii) in case of free, surreptitious, unauthorized or concessional entry, whether with or without the knowledge of the proprietor, the payment which would have been made if the person concerned had been admitted on payment of the full charges ordinarily chargeable for such admission; and
 - (iii) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment;
 - (j) "prescribed" means prescribed by the rules made under this Act;

Short title, extent and

commencement.

Definitions.

- (k) "proprietor" in relation to any entertainment includes the owner, partner or any person responsible for the management thereof;
- "prescribed authority" means the officer authorized by the Commissioner in case of Municipal Corporation, Executive Officer in case of Municipal Council and the Secretary in case of Municipal Committee;
- (m) "Secretary" means the Secretary of the Municipal Committee;
- (n) "ticket" means the pass or token for the purpose of securing admission to an entertainment.

Duty on payment for admission to entertainment. 3. (1) A person admitted to an entertainment shall be liable to pay an entertainment duty at such rate, not exceeding one hundred and twenty-five percent (125%) of the amount of payment for admission, as the Government may, specify, by notification in this behalf and the said duty shall be collected by the proprietor and rendered to the municipality in such manner, as may be prescribed:

Provided that Government may impose an entertainment duty on complimentary tickets at a rate different from that imposed on other kinds of payment for admission subject to the maximum specified above.

(2) A draft of the proposed order specifying the rate of entertainment duty referred to in sub-section (1) shall be notified for the information of all persons likely to be affected thereby and it shall take effect only after the Government has considered all objections received within a period of thirty days from the date of such publications and has notified the same again, with or without modification:

Provided that if the Government considers that such an order should be brought into force at once, the final notification may be issued without previous publication.

- (3) Until such time, as the duty referred to in sub-sections (1) and (2) has been finally notified, the entertainment duty shall be levied at the rates in force in this behalf immediately before the commencement of this Act.
 - (4) The amount of duty shall be calculated to the nearest multiple of one rupee.

Duty on video shows.

- **4.** (1) Notwithstanding anything to the contrary contained in this Act, the proprietor of a video set exhibiting shows on payment having seating capacity of less than one hundred persons shall be liable to pay entertainment duty at a rate not exceeding two lacs rupees per annum or as may be notified by the Government, from time to time. The duty shall be payable in advance in such manner, as may be prescribed.
- (2) The proprietor of a video set not falling in sub-section (1), exhibiting shows on payment having seating capacity of one hundred or more persons shall be liable to pay entertainment duty at the rate and in the manner prescribed under sub-section (1) of section 3.

Payment made in a consolidated sum.

5. Where the payment for admission to an entertainment is made in a consolidated sum in the form of a subscription or contribution to any society or a season ticket, or a right of admission to an entertainment or series of entertainment during a specified period, or a privilege, right or facility combined with the right of admission without further payment, or a reduced charge, the entertainment duty shall be paid on the amount of the consolidated sum, but where the Entertainment Tax Officer is of the opinion that the payment for other privileges, rights or facilities besides admission to an entertainment, or is intended to secure admission to an entertainment, during a period when the duty has not been in operation, the duty shall be charged on such amount, as appears to the Entertainment Tax Officer to represent the right of admission to entertainment for which a duty is payable.

Deposit of security by proprietor.

6. The prescribed authority may, in such manner, as may be prescribed, require the proprietor to deposit in the funds of municipality as security for payment of entertainment duty under this Act an amount not exceeding estimated payment of entertainment duty for a period of three months to be fixed on the basis of seating capacity.

Posting of tables of rates of payment for admission at conspicuous places. 7. The proprietor shall, in such manner, as may be prescribed, exhibit at the place of entertainment, the rate of payments for admission and the amount of duty payable on such rates.

8. (1) Except as otherwise provided in this Act, no person shall enter an entertainment unless he is in possession of a ticket or a complimentary ticket or a badge issued by the employee under this Act and a person liable to pay entertainment duty shall not enter without having paid such duty payable under this Act in such manner, as may be prescribed.

Penalty for non-payment of duty.

- (2) A person who enters an entertainment without permission or surreptitiously, with intent to evade the duty payable under this Act shall, on conviction by a Magistrate, be punishable with fine which may extend to $\stackrel{?}{\sim}$ 500 (five hundred rupees) and in addition be liable to pay such duty.
- **9.** Nothing in this Act shall apply to bonafide employees of the proprietor, who are on duty in connection with the entertainment or to the proprietor.

Admission of persons without payment.

Method of levy.

- 10. (1) Save as otherwise provided by this Act, no person shall be admitted on payment to any entertainment where the payment for admission is subject to entertainment duty except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not used before) issued by the Government for the purposes of revenue and denoting that the proper entertainment duty has been paid.
- (2) The Government may, on an application by the proprietor, permit such proprietor, on such conditions, as it may specify, to pay the entertainment duty-
 - (a) by a consolidated payment of a percentage not exceeding fifty per centum of the gross payment for admission to the entertainment at the rate in force during the period concerned; or
 - (b) in accordance with the returns of the payments for admission to the entertainment: or
 - (c) in accordance with the results recorded by any mechanical contrivance that automatically registers the number of persons admitted.
- (3) If the prescribed authority is satisfied that the entertainment duty has not been correctly levied, collected or paid, it may, within a period of five years from the date the entertainment duty had become due, after giving the proprietor a reasonable opportunity of being heard, proceed to levy the amount of entertainment duty due and recover the same.
- 11. A proprietor shall maintain the accounts and submit returns in such manner, as may be prescribed.

Maintenance of accounts, submission of returns, etc.

- 12. (1) No entertainment duty shall be levied on payment for admission to any entertainment where the Director is satisfied on application made in this behalf in such manner, as may be prescribed that the whole of the net proceeds of the entertainment shall be devoted to philanthropic, charitable, educational or scientific purposes which have been approved as such, by the Government.
- Entertainment exempt from payment of duty.
- (2) The Director shall, however, satisfy himself on receipt of application made in this behalf that the whole of the net proceeds of the entertainment is to be devoted to the approved purpose for which exemption is sought.
- (3) Nothing in this Act shall apply to any entertainment provided by the staff or students, or both of an academic institution when the proceeds are intended for academic or charitable purposes.
- (4) The Government may, for promotion of peace and international goodwill or encouragement of arts and crafts, sports or other public interest, by general or special order, exempt any entertainment or class of entertainment from liability to pay duty under this Act.
- (5) No entertainment duty shall be levied on the following events and organizations, namely:-
 - (i) Welfare of troops;
 - (ii) District Relief Fund;
 - (iii) Flag Day Fund;
 - (iv) Red Cross Fund;
 - (v) District Bharat Scouts and Guides Association;
 - (vi) Welfare of the poor students of the school and its library;

- (vii) Prime Minister's Relief Fund;
- (viii) Haryana Defence and Security Relief Fund;
- (ix) Chief Minister's Relief Fund;
- (x) Hind Kusht Niwaran Sangh Fund;
- (xi) Child Welfare Fund;
- (xii) Fund for constructing stadium, auditoriums or playing grounds;
- (xiii) Welfare of Scheduled Castes/Tribes and Backward Classes;
- (xiv) Hospital Welfare Society;
- (xv) Care of Deaf, Dumb or Blind persons;
- (xvi) shows for exhibiting of news-reels, documentary films and other films, released and organized by the Public Relations Department, Haryana-
 - (a) for students on the rolls of educational institutions;
 - (b) for furtherance of public interest such as prohibition, promotion of communal harmony, dissemination of correct knowledge about laws of health, civics and causes of like nature;
- (xvii) all entertainments organized by the military authorities for the benefit of troops and their families;
- (xviii) all entertainments organized by the Deputy Commissioner and Superintendent of Police of a district or sub-divisional officer in charge of a sub-division, the net proceeds where of are intended to be utilized for-
 - (a) District Relief Fund;
 - (b) Chief Minister Haryana Relief Fund;
 - (c) Prime Minister's Relief Fund;
 - (d) Red Cross Fund;
 - (e) National Defence Fund;
- (xix) all sports events organized by the organizations affiliated with the corresponding All India Organizations throughout the State;
- (xx) the amusement parks providing educational and recreational amusement to children on permanent basis set up after the commencement of this Act for a period of one year;
- (xxi) all circus shows;
- (xxii) the films exclusively produced by the Children Film Society of India meant for children.

Appeal.

13. (1) Any person aggrieved by an order made by prescribed authority, may within a period of thirty days from the date of such order, in such manner, as may be prescribed, appeal to the Director or any other officer not below the rank of Deputy Director designated by the Director in this behalf:

Provided that no appeal shall be entertained by the appellate authority unless it is satisfied that the amount of duty due and the penalty imposed, if any, on the person has been paid:

Provided further that if the appellant authority is satisfied that the person is unable to pay the duty due or the penalty imposed, if any, or both, it may, for reasons to be recorded in writing, entertain the appeal without the duty or penalty or both having been paid.

- (2) Subject to such procedure, as may be prescribed, the appellate authority may pass on appeal such orders, as it may deem fit.
- Power of revision.

14. The Additional Chief Secretary to Government, Haryana or Principal Secretary to Government, Haryana, Urban Local Bodies Department, as the case may be or such other officer, as the Government may, by notification, appoint in this behalf, may, on his own motion or on application made within a period of sixty days from the date of order in such manner, as may be prescribed, call for the record of any proceedings or order of any authority subordinate to him for the purpose of satisfying himself as to the legality or propriety of such proceedings or order, and may pass such order in reference thereto, as he may deem fit:

Provided that such officer before deciding such application, may direct the applicant to deposit, in whole or in part, the amount of duty due and the penalty, if any, imposed under this Act.

(1) The proprietor of an entertainment shall, on being required to do so by an officer authorized by the Commissioner in the case of Municipal Corporation, Executive Officer in the case of Municipal Council and Secretary in the case of Municipal Committee in this behalf or any other officer authorized by the Director, Urban Local Bodies, Haryana, produce any accounts or documents, relevant to the sales of tickets and realization of the entertainment duty, as may be necessary for the purposes of this Act.

Production and inspection of accounts and documents.

- If any officer mentioned in sub-section (1) has reason to suspect that the proprietor of any entertainment is attempting to evade the payment of any entertainments duty due under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers or documents, as may be necessary and shall grant a receipt for the same and shall retain the same only for so long, as may be necessary for examination thereof.
- Any officer authorized by the prescribed authority, may enter into, inspect and search any place of entertainment in the municipal limit of the concerned municipality while the entertainment is proceeding at any reasonable time for the purpose of ensuring that the provisions of this Act or any rule made, order issued or direction given thereunder are being complied with and while doing so, such officer shall not be deemed to be a person admitted to the entertainment.

Entry into and inspection of places of entertainment.

Offences and penalties.

- The proprietor of every entertainment shall give every reasonable assistance to the aforesaid officer in the performance of his duties under sub-section (1).
- 17. If the proprietor of an entertainment
 - fraudulently evades the payment of any duty due under this Act; or
 - (b) obstructs any officer making an inspection, search or seizure under this Act;
 - act in contravention of, or fails to comply with, any of the provisions of this (c) Act or any rule made, order issued, or direction given, thereunder,

he shall be liable to the imposition of a penalty not exceeding two thousand rupees in addition to the duty due, if any:

Provided that in case of free, surreptitious, unauthorized or concessional entry, whether with or without the knowledge of the proprietor, the proprietor shall be liable to the imposition of a penalty, in addition to the amount of duty, of ten times the amount of duty found to be due as a result of such entry and the amount of penalty imposed on the proprietor shall be counted as entertainment duty penalty:

Provided further that before imposing a penalty, the prescribed authority shall afford the proprietor a reasonable opportunity of being heard.

- No court shall take cognizance of an offence under this Act or rules made thereunder except on a complainant made by an officer authorize in this behalf by the prescribed authority.
- Any sum due under this Act shall be recoverable as arrears of land revenue. 18.

Recoveries.

The Government may delegate all or any of its power under this Act except those conferred upon it by sub-section (2) of section 1, section 22 and this section, to any person or authority subordinate to it.

- The exercise of any power delegated under sub-section (1) shall be subject to such restriction, limitations or conditions, if any, as may be laid down by the Government and shall also be subject to control and revision by it.
- The liability of person to pay the duty or the penalty shall not be determined or questioned in any manner or by any other authority other than provided in this Act or the rules made thereunder.
- No prosecution, suit or other proceedings shall lie against the Government or any of its officers or servants for any act done or purporting to have been done in good faith under this Act or the rules made thereunder.

Protection of action taken in good faith.

Bar of jurisdiction.

Delegation of powers.

Power to make rules.

- **22.** (1) The Government may make rules generally for carrying out the provisions of this Act.
- (2) In particular and without prejudice to the generality of the foregoing powers, the rules may provide for all or any of the following matters, namely:-
 - (a) the supply and use of stamps or stamped tickets, if required in connection with the levy of entertainment duty or for the stamping of tickets sent to be stamped and for securing the defacement of stamps when used;
 - (b) the use of tickets covering the admission of more than one person and the calculation of the duty thereon for the payment of the duty on the transfer from one part of a place of entertainment to another;
 - (c) controlling the use of mechanical contrivance (including the prevention of the use of the same mechanical contrivances for payments of a different amount) and for securing proper records of admission by means of mechanical contrivances;
 - (d) the checking of the admission, the keeping of accounts and furnishing of returns by the proprietors in respect of which entertainment duty is payable in accordance with the provisions of this Act;
 - (e) renewal of damage or spoiled stamps and the procedure to be followed on applications for refund;
 - (f) the keeping of accounts of all stamps used under this Act;
 - (g) the form of a ticket, pass or token authorizing admission to an entertainment;
 - (h) the presentation and disposal of applications for exemption from payment of the entertainment duty or for the refund thereof;
 - (i) the exemption from the entertainment duty on military personnel in uniform;
 - (j) the collection of entertainment duty and the powers to be exercised by the officers of Government in that behalf;
 - (k) laying down procedure for the hearing and disposal of appeals, applications and all other matters incidental thereto.
- (3) All rules made under this Act shall be laid before the House of the State Legislature during its session next ensuing after the publication thereof and may be confirmed, amended or revoked by it.

MEENAKSHI I. MEHTA, SECRETARY TO GOVERNMENT, HARYANA, LAW AND LEGISLATIVE DEPARTMENT.



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विधायी परिशिष्ट

क्रमांक विषय वस्तु पृष्ठ

5-7

23-24

भाग I अधिनियम

हरियाणा नगर मनोरंजन शुल्क (संशोधन) अधिनियम, 2020 (2020 का हरियाणा अधिनियम संख्या 22)

(केवल हिन्दी में)

भाग II अध्यादेश

कुछ नहीं।

भाग III प्रत्यायोजित विधान

संख्या का० आ० 2 / ह०अ० 11 / 1994 / धा० 41 / 2021, दिनांक 28 जनवरी, 2021— हरियाणा राज्य के भीतर सभी ग्राम पंचायतों द्वारा ग्राम पंचायत की सीमाओं के भीतर किसी भी उपभोक्ता द्वारा उपभोग की गई बिजली के लिए बिजली बिल के दो प्रतिशत की दर से बिजली के उपभोग पर पंचायत कर उद्गृहीत करने बारे।

(प्राधिकृत अंग्रेजी अनुवाद सहित)

भाग IV शुद्धि-पर्ची, पुनः प्रकाशन तथा प्रतिस्थापन

कुछ नहीं।

भाग—ा

हरियाणा सरकार

विधि तथा विधायी विभाग

अधिसूचना

दिनांक 28 जनवरी, 2021

संख्या लैज. 32/2020.— दि हरियाणा म्युनिसिपल एन्टर्टेनमेन्ट डयूटी (अमेन्डमेन्ट) ऐक्ट, 2020 का निम्निलिखत हिन्दी अनुवाद हरियाणा के राज्यपाल की दिनांक 12 जनवरी, 2021 की स्वीकृति के अधीन एतद्द्वारा प्रकाशित किया जाता है और यह हरियाणा राजभाषा अधिनियम, 1969 (1969 का 17), की धारा 4—क के खण्ड (क) के अधीन उक्त अधिनियम का हिन्दी भाषा में प्रामाणिक पाठ समझा जाएगा :—

2020 का हरियाणा अधिनियम संख्या 22

हरियाणा नगर मनोरंजन शुल्क (संशोधन) अधिनियम, 2020 हरियाणा नगर मनोरंजन शुल्क अधिनियम, 2019 को आगे संशोधित करने के लिए अधिनियम

भारत गणराज्य के इकहत्तरवें वर्ष में हरियाणा राज्य विधानमण्डल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

1. यह अधिनियम हरियाणा नगर मनोरंजन शूल्क (संशोधन) अधिनियम, 2020, कहा जा सकता है।

संक्षिप्त नाम।

- 2. हरियाणा नगर मनोरंजन शुल्क अधिनियम, 2019 (जिसे, इसमें, इसके बाद, मूल अधिनियम कहा गया है) की धारा 2 में,—
 - (i) खण्ड (क) के स्थान पर, निम्नलिखित खण्ड प्रतिस्थापित किया जाएगा, अर्थात :--
 - '(क) ''मनोरंजन में प्रवेश'' में शामिल है किसी भी ऐसे स्थान में प्रवेश, जिसमें मनोरंजन किया जा रहा है या कोई भी स्थान, जहाँ से मनोरंजन, किसी भी प्रकार के ऐन्टेना से संलग्न केबल नेटवर्क की सहायता से केबल कनैक्शन या सीधे ही गृह प्रसारण सेवा हेतु केबल टेलीविज़न के माध्यम से उपलब्ध करवाया जा रहा है ;';
 - (ii) खण्ड (क) के बाद, निम्नलिखित खण्ड रखे जाएंगे, अर्थात् :-
 - '(कक) ''ऐन्टेना'' से अभिप्राय है, कोई उपकरण, जो टेलीविज़न संकेत प्राप्त करता है दर्शकों को प्रसारण से समर्थ बनाता है तथा इसमें राष्ट्रीय या अन्तर्राष्ट्रीय उपग्रह संप्रेषण भी शामिल हैं और तार द्वारा टेलीविज़न संकेतों के संप्रेषण के साधन द्वारा फिल्मों या चलचित्रों या चलचित्रों की श्रृंखला के प्रदर्शन के लिए निर्मित या स्थापित किया गया है, भी शामिल है, जहाँ कनैक्शन प्रभारों या किसी रीति, जो भी हो, में संगृहीत किन्हीं अन्य प्रभारों के भुगतान पर, अंशदाता के निवास या गैर—निवासीय स्थान पर टेलीविज़न सैट से केन्द्रीय प्रणाली, जिसे हेड—एण्ड कहा गया है, से धात्विक समाक्षीय केबल या ऑप्टिस फाइबर केबल से जोड़े गए हैं:
 - (कख) "केबल ऑपरेटर" से अभिप्राय है, अंशदाता के निवास या गैर—निवासीय स्थान पर टेलीविज़न सैट के लिए फिल्मों या चलचित्रों या चलचित्रों की श्रृंखला के प्रदर्शन हेतु केबल ऑपरेटर के रूप में पंजीकृत कोई व्यक्ति या कंपनी और केबल टेलीविज़न नेटवर्क (विनियमन) अधिनियम, 1995 (1995 का केन्द्रीय अधिनियम 7) के उपबन्धों के अनुसार अधिसूचित क्षेत्र के लिए बहुप्रणाली ऑपरेटर के रूप में भी पंजीकृत है और स्थापित डिजीटल टेलीविज़न संकेतों का फिर से संप्रेषण करता है:
 - (कग) "केबल टेलीविज़न" से अभिप्राय है, वीडियो कैसेट और डिस्क या दोनों, रिकॉर्डर या प्लेयर या इनके समरूप ऐसे उपकरण, जिन पर प्री-रिकॉर्डिड वीडियों कैसेटस या डिस्क या दोनों चलाई जाती हैं या पुनः चलाई जाती हैं, का उपयोग करते हुए, जहाँ अंशदाता के निवास या गैर-निवासीय स्थान पर टेलीविज़न सैट केन्द्रीय प्रणाली द्वारा, जिसे हेड-एण्ड कहा गया है, से धात्विक समाक्षीय केबल या ऑप्टिस फाइबर केबल से जोड़े गए हैं, तार द्वारा टेलीविज़न संकेतों के संप्रेषण के साधन द्वारा फिल्मों या चलचित्रों या चलचित्रों की श्रृंखला के प्रदर्शन के लिए, किसी योगदान या अंशदान या स्थापना के कनैक्शन धारक द्वारा और कनैक्शन प्रभारों या

2019 के हरियाणा अधिनियम 30 की धारा 2 का संशोधन। किसी रीति, जो भी हो, में संगृहीत किन्हीं अन्य प्रभारों के भुगतान पर स्थापित कोई प्रणाली और फिल्मों या चलचित्रों या चलचित्रों की श्रृंखला, कनैक्शन धारक के निवास या गैर—निवासीय स्थान पर टेलीविज़न सैट प्राप्त करते हुए देखी जाती हैं या सुनी जाती हैं;

- (iii) खण्ड (ड.) के स्थान पर, निम्नलिखित खण्ड प्रतिस्थापित किया जाएगा, अर्थात् :--
 - '(ड.) ''मनोरंजन'' में शामिल है, कोई प्रदर्शनी, मेला, तमाशा, आमोद—प्रमोद, गेम, खेल—कूद, लंबी दौड़, रेस, जिसके लिए व्यक्तियों को भुगतान करने पर प्रवेश दिया जाता है या किसी भी प्रकार के ऐन्टेना से संलग्न केबल नेटवर्क की सहायता से टेलीविज़न प्रदर्शनी या केबल नेटवर्क या सीधे गृह प्रसारण सेवा हेतु , केबल टेलीविज़न के मामले में, जिसके लिए व्यक्तियों से किसी योगदान या अंशदान या स्थापना और कनैक्शन प्रभारों या किसी रीति, जो भी हो, में संगृहीत किन्हीं अन्य प्रभारों के माध्यम से भुगतान करने की अपेक्षा की जाती है।
 - व्याख्या.— इस खण्ड के प्रयोजन हेतु, अभिव्यक्ति "गेम" में वे वीडियो गेम्स शामिल हैं, जो मनोरंजन या अन्यथा प्रयोजन के लिए मशीन की सहायता से खेले जाते हैं, जो इलैक्ट्रॉनिकली या मकैनिकली या इलैक्ट्रॉमकैनिकली संचालित किए जाते हैं ;;
- (iv) खण्ड (छ) के बाद, निम्नलिखित खण्ड रखे जाएंगे, अर्थात :--
 - '(छक) ''इंटरनेट प्रोटोकॉल टेलीविज़न'' से अभिप्राय है, इंटरनेट प्रोटोकॉल सर्विस प्रदाताओं, जिन्हें अपने ग्राहकों को संप्रेषण मीडिया प्रोग्रामिंग का अधिकार है, द्वारा इंटरनेट प्रोटोकॉल नेटवर्क की सहायता से दूरभाष नेटवर्क के माध्यम से टेलीविजन चैनलों का प्रसारण करना।
 - व्याख्या.— इस खण्ड के प्रयोजन हेतु, ब्रॉडबैंड और टेलीफोनी सहित इंटरनेट प्रोटोकॉल टेलीविज़न प्रौद्योगिकी संयोजन टेलीविज़न प्रसारण और ग्राहकों को ट्रिपल प्ले सेवाओं का विकल्प उपलब्ध करवाना। इन सेवाओं के लिए संकेतों केबल या ऑप्टिकल फाइबर नेटवर्क के माध्यम से संप्रेषित किए जाते हैं। इस प्रौद्योगिकी की हाई स्पीड टू वे कनेक्टिविटी के कारण, वहाँ पर मूल्य वर्धित सेवाओं जैसे कि माँग पर वीडियो, टाइम शिफ्ट विविंग, ऑनलाइन गेमिंग, ब्रॉडबैंड तथा ई—वाणिज्यिक इत्यादि, को प्रदान करने की अधिक क्षमता है;
 - (छख) ''स्थानीय केबल ऑपरेटर'' से अभिप्राय है, कोई व्यक्ति या कंपनी, जो बहु—प्रणाली ऑपरेटर से डिजिटल टेलीविज़न संकेतों को ग्रहण करती है और अंशदाता के भुगतान पर निवासीय या गैर—निवासीय स्थानों पर पुनः संप्रेषण करती है ;
 - (छग) "बहु—प्रणाली ऑपरेटर" से अभिप्राय है, कोई केबल ऑपरेटर, जो किसी ब्रॉडकास्टर या इसके प्राधिकृत अभिकरणों से प्रोग्रामिंग सेवाएं प्राप्त करता है और उनका पुनः संप्रेषण करता है या उसकी अपनी प्रोग्रामिंग सेवा का संप्रेषण करता है, या तो प्रत्यक्ष रूप से बहु—अंशदाताओं द्वारा या एक या एक से अधिक स्थानीय केबल ऑपरेटरों के माध्यम से एक साथ ग्रहण करता है और इसमें उसके प्राधिकृत वितरण अभिकरण, किसी भी नाम से ज्ञात हो, भी शामिल हैं ;;
- (v) खण्ड (झ) में,
 - (क) विद्यमान शीर्ष के स्थान पर, निम्नलिखित शीर्ष प्रतिस्थापित किया जाएगा, अर्थात् :—

"मनोरंजन शुल्क के उद्ग्रहण के संबंध में प्रवेश के लिए भुगतान" में निम्नलिखित शामिल हैं,—';

- (ख) मद (iii) के बाद, निम्नलिखित मद रखी जाएंगी, अर्थात् :--
 - "(iv) किसी भी प्रकार के ऐन्टेना तथा इससे संलग्न केबल नेटवर्क या केबल टेलीविज़न की सहायता से टेलीविज़न के प्रदर्शन के लिए योगदान या अशंदान या स्थापना और कनैक्शन प्रभारों या किसी रीति, जो भी हो, में संगृहीत किन्हीं अन्य प्रभारों के माध्यम से किसी व्यक्ति द्वारा किया गया कोई भुगतान ;
 - (v) किसी भी प्रकार के सैटअप बॉक्स या इसी प्रकार के किसी अन्य यंत्र, जो उपग्रह से प्रत्यक्ष रूप से कनैक्शन धारक के निवास या गैर–निवासीय स्थान पर टेलीविज़न सैट से कनैक्ट है, की सहायता से सीधे गृह प्रसारण

सेवा के लिए योगदान या अशंदान या स्थापना और कनैक्शन प्रभारों या किसी रीति, जो भी हो, में संगृहीत किन्हीं अन्य प्रभारों के माध्यम से सीधे गृह प्रसारण सेवा के स्वत्वधारी को किसी व्यक्ति द्वारा किया गया कोई भुगतान;

(vi) टिकटों का विक्रय किए बिना, किसी प्रोग्राम, जो केवल आमंत्रितों के लिए प्रायोजित राशि के माध्यम से किया गया कोई भगतान।

व्याख्या.— इस खण्ड के प्रयोजनों हेतु, सहकारी आवासीय सोसाइटी सहित किसी सहकारी सोसाइटी द्वारा या किसी कारखाना, होटल, लॉज, बार, परिमट रूम, पब के प्रबन्धन द्वारा या किसी व्यक्ति या व्यक्तियों के ग्रुप द्वारा इसके सदस्यों, या कर्मकारों या ग्राहकों हेतु या स्वयं या उनके अपने लिए, जैसी भी स्थिति हो, केबल टेलीविजन से संलग्न केबल नेटवर्क के माध्यम से संप्रषेण ग्रहण करने के लिए किसी भी प्रकार के ऐन्टेना या कोई अन्य उपकरण की खरीद के लिए उपगत कोई व्यय किसी प्रकार के ऐन्टेना तथा इससे संलग्न नेटवर्क या केबल टेलीविजन की सहायता से टेलीविजन प्रदर्शन के लिए इस खण्ड के अधीन किया गया भूगतान समझा जाएगा;";

- (vi) खण्ड (झ) के बाद, निम्नलिखित खण्ड रखे जाएंगे, अर्थात :--
 - '(झक) ''पूल गेम'' से अभिप्राय है, क्यू से ज्ञात लंबी छड़ी, किसी क्यू बॉल और निर्दिष्ट नम्बर ऑब्जेक्ट बॉल्स से पूल टेबल या बिलियर्ड टेबल या किसी भी नाम से ज्ञात या किसी भी रूप में वर्णित किसी टेबल पर खेली गई कोई गेम। क्यू बॉल का प्रयोग करते हुए प्रत्येक खिलाड़ी के पास किसी क्रम या संयोजन में या किसी रीति या पद्धित में ऑब्जेक्ट बॉल्स पाकेट होगी;
 - (झख) "पूल पार्लर" से अभिप्राय है, मनोरंजन का ऐसा स्थान, जिसमें पूल गेम खेलने के लिए एक या एक से अधिक टेबलों की व्यवस्था की जाती है, जिसके लिए व्यक्तियों द्वारा किसी रीति या रूप में भृगतान किया जाना अपेक्षित है ;;
- (vii) खण्ड (ਫ) में, -
 - (क) अन्त में विद्यमान ''।'' चिह्न के स्थान पर, '';'' चिह्न प्रतिस्थापित किया जाएगा ; तथा
 - (ख) अन्त में, निम्नलिखित खण्ड जोड़ा जाएगा, अर्थात् :--
 - (ण) ''वीडियो गेम पार्लर'' से अभिप्राय है, मनोरंजन का ऐसा स्थान, जिसमें स्थापित की गई मशीन पर कार्य करने के प्रयोजन के लिए व्यक्तियों द्वारा भुगतान किया जाना अपेक्षित है, जो इलैक्ट्रॉनिकली या मकैनिकली या इलैक्ट्रॉमकैनिकली संचालित है।'।
- 3. मूल अधिनियम की धारा 3 के बाद, निम्नलिखित धाराएं रखी जाएंगी, अर्थात् :--

"3क. केबल सेवा पर शुल्क का उद्ग्रहण.— (1) केबल सेवाएं या इंटरनेट प्रोटोकॉल टेलीविज़न सेवाएं उपलब्ध करवाने वाला केबल टेलीविज़न का स्वत्वधारी, केबल ऑपरेटर या इंटरनेट प्रोटोकॉल टेलीविज़न वितरक, ऐसी दर पर मनोरंजन शुल्क का भुगतान करने के लिए दायी होगा, जो सरकार द्वारा, इस निमित्त, समय—समय पर, राजपत्र में अधिसूचित की जाए।

(2) उप—धारा (1) की कोई भी बात, सरकार को किसी कुटुम्ब में या होटल के भिन्न प्रवर्गों में मनोरंजन के लिए मनोरंजन शुल्क की भिन्न दरें अधिसूचित करने से निवारित नहीं करेगी।

3ख. पूल गेम पर शुल्क का उद्ग्रहण.— किसी वीडियो गेम पार्लर या पूल गेम या पूल पार्लर का स्वत्वधारी, ऐसी दर पर मनोरंजन शुल्क का भुगतान करने के लिए दायी होगा, जो सरकार द्वारा, इस निमित्त, समय—समय पर, राजपत्र में अधिसूचित की जाए।"।

> बिमलेश तंवर, सचिव, हरियाणा सरकार, विधि तथा विधायी विभाग।

2019 के हरियाणा अधिनियम 30 में धारा 3क तथा 3ख का रखा जाना।